Annual Report 2000

Yukon Workers' Compensation Health and Safety Board

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Our Vision:

To lead in creating work environments free from disabling conditions.

We will work hard to achieve safe work sites where everyone thinks and acts safely, all of the time.

We will make sure that qualified help, supplies and other interventions are near at hand so that workplace injuries can be quickly treated, corrected and alleviated.

We will help injured workers overcome any physical, emotional or financial hurdles that have been caused by their disability.

We will work towards creating flexible and open workplaces where employers and employees help injured workers return to work.

Contents

Introduction to the Yukon Workers' Compensation Health & Safety Board 3

Advisory committees update 4

Board of Directors' message 5

President's message 6

Develop your safety net 7

Training and education 8

How employers can keep their assessment premiums low 9

Claim statistics 10

2000 service improvements 11

Disability case management 11

Managing information well 13

Bill 83 implementation 14

Hearing Officer 14

Appeal Panel 14

Public consultations and community visits 15

Occupational Health and Safety regulation review 15

Board policies 16

Board orders 16

A part of the community 17

Learning, growth & development 19

The Yukon Workers' Compensation Health and Safety Board

The Yukon Workers' Compensation Health and Safety Board administers both the *Workers' Compensation Act* and the *Occupational Health and Safety Act*. The governing body is a Board of Directors, made up of two employer representatives, two worker representatives, a neutral chair and an alternate chair. The chair of the Workers' Compensation Appeal Tribunal and the president and chief executive officer of the Yukon Workers' Compensation Health and Safety Board also sit on the Board as non-voting members.

The Board of Directors is responsible for setting all policies and orders. It is the role of the administration of the Yukon Workers' Compensation Health and Safety Board to implement the *Workers' Compensation Act* and the *Occupational Health and Safety Act*, as well as all Board policies and orders. Our strategic plan, *Ideal Workplaces*, guides our actions and activities.

Under two vice presidents and a director, the Yukon Workers' Compensation Health and Safety Board is divided into three branches: programs, operations and corporate services.

Programs encompasses all of the services provided to claimants and all aspects of administering the *Occupational Health and Safety Act*. This includes prevention, safety training and education, inspections, claims adjudication and rehabilitation.

Operations is responsible for all of the financial transactions of the Yukon Workers' Compensation Health and Safety Board, for managing the investments of the compensation fund and the organization's resources. This includes assessments, records management, information systems and facilities management.

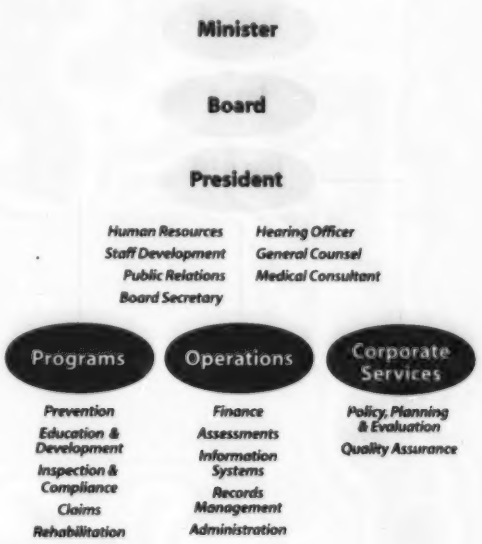
Corporate services is responsible for policy analysis and development. It provides program evaluation and strategic planning support, as well as quality assurance.

The office of the President supports human resources, staff development, the board secretary, the Hearing Officer, public relations, the medical consultant and general counsel.

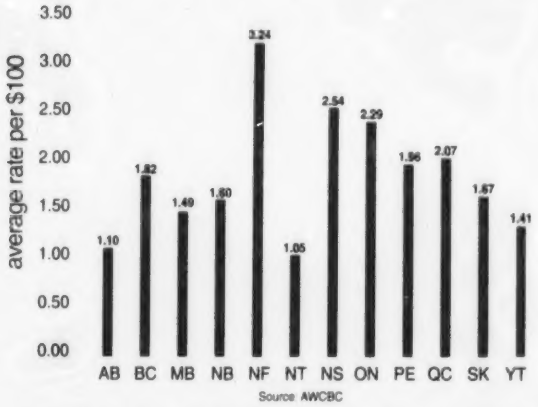
The Yukon Workers' Compensation Health and Safety Board provides injured workers with one of the best benefit packages in the country and at the same time offers employers some of the lowest assessment rates in Canada.

In 2000, Yukon employers' assessment rates averaged $1.41 per $100 of payroll—the third lowest rate in the country. The maximum benefit paid to an injured worker was $863 a week—the highest in Canada.

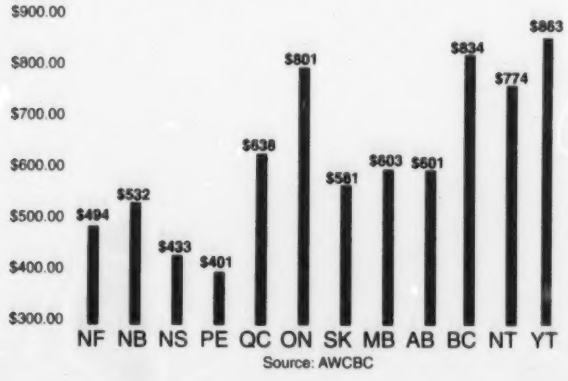
Yukon Workers' Compensation Health and Safety Board organizational structure



Average assessment rates paid by employers per $100 assessable payroll



Maximum weekly earnings loss benefits paid to injured workers



Advisory Committees Update

In 2000, a total of five meetings were held of the Workers' and Employers' Advisory Committees.

Discussion and presentations focused on our review of policy CL-35 "Loss of Earnings Benefits." In April, the advisory committees reviewed the Board's options for CL-35 and made recommendations. Then in June, a draft policy for public consultation was presented to the advisory committees for comment. The committees were also informed at that meeting of the Board's consultation schedule for the draft policy.

The final meeting of the year was held in November.

The Board of Directors thanks the advisory committee members for their valuable advice, insight and ideas. We look forward to working with them in 2001.

Board of Directors' Message

The Bill 83 amendments to the *Workers' Compensation Act* brought many changes to the workers' compensation system, from the Board of Directors to the appeals system to the way policies are reviewed. Even the structure of the Board of Directors changed, with the addition of one non-voting member, the chair of the new Workers' Compensation Appeal Tribunal.

In late February 2000, Cabinet announced the appointments to the Board and Appeal Tribunal. Past Board members Hank Ambrose, Joe Radwanski and Karen Waroway took their expertise to the new Appeal Tribunal. Also appointed to the tribunal were Chair Heather MacFadgen, Alternate Chair Janet Wood and Employer Representative Jan Stick.

Alternate Chair Karen Ruddy and Employer Representative Arden Meyer were re-appointed to the Board of Directors of the Workers' Compensation Health and Safety Board. Joining them were Worker Representative Barb Evans, Employer Representative Ivan Dechkoff, Worker Representative Doug Rody and myself, Chair Dale Schmekel. Unfortunately, both of our more experienced Board members resigned. Karen Ruddy resigned in the spring and Arden Meyer (who had served on the Board since 1992) resigned in the summer.

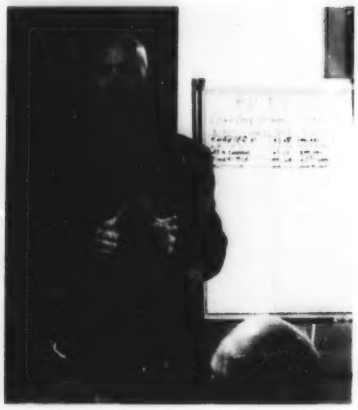
In November, we were pleased to welcome Employer Representative Barry Enders to the Board.

The year 2000 was demanding: requiring us to balance our training needs as a new Board, with reviewing policies, and implementing the amendments to the *Workers' Compensation Act*. Our priorities were providing for public consultation on policy CL-35 "Loss of Earnings Benefits," reviewing the investment policy and facilitating the start of the special examination of the workers' compensation system. We took policy CL-35 to public consultation in June and July; recommended a new investment policy to Cabinet in October; and throughout the year worked with the Minister to facilitate the appointment of the Office of the Auditor General of Canada as the special examiner of the workers' compensation system.

In conclusion, thanks go to our two stakeholders, employers and workers, for providing us with their input, suggestions and comments. As the Chair of the Board, I would like to thank my fellow Board members for their hard work, dedication, innovation and perseverance in 2000. My heartfelt gratitude also goes to all of the staff at the Board for their commitment to delivering quality services to Yukon workers and employers and increasing the safety of all Yukon workplaces.

Dale Schmekel
Chair

President's Message



The year 2000 was a year of change for the Yukon Workers' Compensation Health and Safety Board. A priority was implementing the Bill 83 amendments to the *Workers' Compensation Act* and ensuring that our newly elected government and newly appointed Board of Directors had the information and support they required for a comfortable transition to governance.

Our new Board of Directors very quickly became well versed in compensation and safety issues. It's with great admiration that I can say that this Board also immediately applied their knowledge and expertise to some very challenging policy issues. Including a review of one of our most contentious policies, CL-35 "Loss of Earnings Benefits," and the development of a new investment policy.

Administration's key focus in 2000 was on laying the groundwork for improving customer service. This focus will continue into 2001 and beyond. Staff participated in quality customer service workshops and undertook specific training in writing decision letters. Our financial services and information systems unit worked to make the improvements to our assessment system that employers had asked for. In 2000 the foundation was laid for some advances that will be realized in 2001: we developed a stakeholder survey on customer service and began work on an information systems plan.

I am pleased to say that we continue to be one of the most fiscally-sound boards in Canada. In 2000, we provided Yukon workers with one of the best benefit packages in the country and at the same time offered Yukon employers some of the lowest assessment rates in Canada. Our investment income allowed us to provide Yukon employers with a minimum subsidy of 45% on their assessment rates. The only exception is the government sector—which receives no subsidy.

In 2000, we reviewed our investment policy so we could achieve strong investment income in the future. The Board's new policy provides for an annual review and increases the variety of assets available for investment. The new investment policy was approved by the Board in October and approved by Cabinet in December 2000.

Finally, I would like to thank both of our stakeholder groups, employers and workers, for their feedback and support in 2000. We look forward to serving you in 2001.

Tony Armstrong
President and Chief Executive Officer

Develop your Safety Net

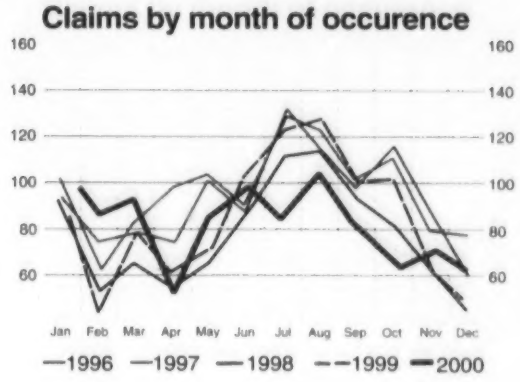
The Yukon Workers' Compensation Health and Safety Board offers Yukon workers and businesses the resources and services they need to develop their safety net.

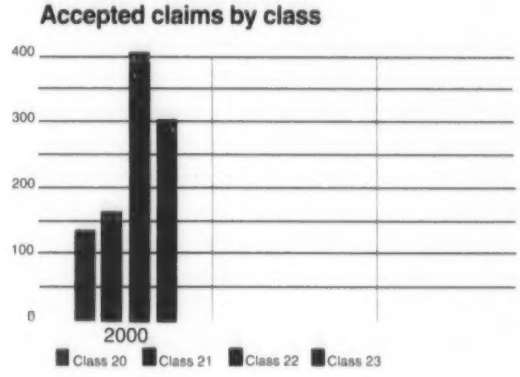
Resources

* A video library of over 200 instructional tapes that can be borrowed at no charge, for up to two weeks.
* Hazard bulletins highlighting serious hazards and the precautions that must be taken to avoid injury.
* A variety of safety pamphlets on subjects such as hearing conservation and developing safety cultures at work.
* Subsidized first aid training of employees.

Services

* Free on-site safety consultations.
* Support developing programs to keep workers safe on the job.
* Help identifying your business's safety training and program needs.
* Research and delivery of crew talks suitable for your industry.
* Technical, general awareness and workplace courses.





Classes
20 - Recources and Trucking • 21 - Construction
22 - Services • 23 - Government

	2000	1999	1998
Courses delivered to workers and employers	38 courses 354 participants	53 courses 633 participants	25 courses 340 participants
Consultations with employers and workers	1,322	925	833
Worksite inspections	367	515	582
Accident investigations	97 25 had the potential for serious injury or death	133 80 had the potential for serious injury or death	116 87 had the potential for serious injury or death
Occupational health investigations	25	35	45
Sanctions	34 warning letters 7 penalty levies	15 warning letters 4 penalty levies	6 warning letters 4 penalty levies
Prosecutions	1 (pending trial in 2001) 2 (verdicts)	1	5

Training and Education

In 2000, the major initiative of our training and education consultants was to work closely with Yukon College developing health and safety curriculum and transferring the delivery of these courses. Our intention is to ensure that these courses are available to all Yukoners at a college level.

Management Safety Skills is one of the courses we developed with the college. It is an intensive, four-day course for managers, senior supervisors and superintendents about their responsibilities and how to manage risk at the workplace. We also worked with the college, helping them to develop and deliver Supervisor Safety Skills, Scaffolding Safety and Chainsaw Safety courses.

We trained a large group of community utility workers in confined space entry, one of the most hazardous types of work. And we established an inventory of buildings where asbestos was used or is still used as insulation.

We began a review of our Young Workers Program, which we plan to complete in 2001. Young male workers, between 15 and 24 years of age, are about 70% more likely to have a workplace injury than workers of any other age group. About half of the accidents involving youth are likely to occur in a worker's first six months of work. We also attended a Young Workers safety conference with four local youth.

In 2000, we developed new partnerships with the Yukon motion picture industry and with Skills Canada, assisting them to raise awareness of prevention issues. We encourage any industry association to contact us for assistance in developing a prevention program.

Due Diligence with Dr. Peter Strahlendorf

In February, 35 Yukon supervisors attended a seminar we hosted with Dr. Peter Strahlendorf. In the seminar, participants learned how to take reasonable care in hazardous situations. Dr. Strahlendorf is an associate professor in the School of Occupational and Public Health at Ryerson Polytechnic University in Toronto. In 1994, he received an Award of Excellence at the Occupational Safety & Health National Conference for developing educational opportunities in occupational health and safety.

Inspections and Compliance

In 2000, our safety officers and safety education consultants met with and advised over 1,300 workers and employers. These consultations included providing safety talks, interpretations of the occupational health and safety regulations, and pre-project meetings.

Our safety officers also inspected over 350 Yukon workplaces and found a variety of infractions. Some Yukon work sites were found to have a lack of first aid provisions and staff, or inadequate fall protection and scaffolding safeguards. Safety officers observed workers not wearing the necessary personal protective equipment, such as high-visibility vests and hard hats, safety footwear and glasses, and hearing protection.

We continued to focus on trenching and scaffolding infractions—which are the source of many serious accidents and injuries. Our safety officers inspected numerous placer mining and road construction sites during the summer.

Everyone is invited to call our safety officers to get help interpreting the *Occupational Health and Safety Act* and regulations. We also operate a 24-hour tips line at 867-667-5450 where people can call to anonymously report safety infractions.

How employers can keep their assessment premiums low

When a workplace injury occurs, the benefits and costs paid out by the board are charged to your industry sector rate group. Every year—when we review our assessment rates—the claims costs of your industry sector are taken into account and used to calculate your industry sector's assessment rates.

Reduce the amount of workplace injuries and illness

By preventing injuries from occurring at your workplace, you are helping keep your industry sector's rates low.

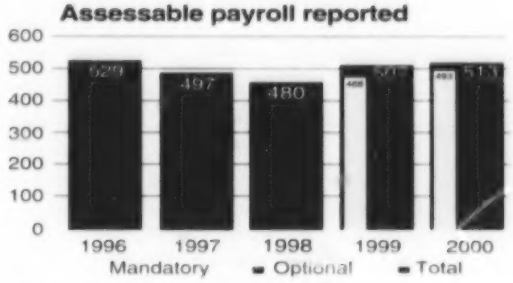
Here are some steps for making your workplace safer

- Know what hazards exist at your workplace.
- Assess whether these hazards are likely to cause injury or illness.
- Remove the hazard or put controls in place to protect workers from risk.
- Inform and train workers so they know how to protect themselves and others.
- Know your legal obligations.

Incentives work

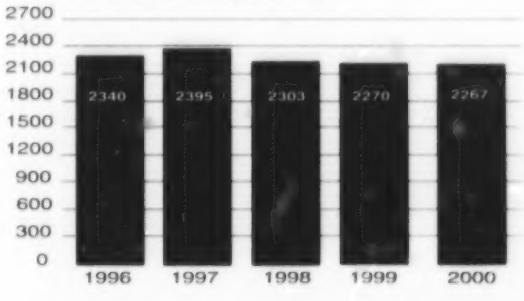
Consider establishing an incentive program that rewards employees who work safely and accident free. Research shows that the benefits of incentive programs are much greater than the cost.

Assessable payroll reported



** For the 2000 Annual Report, the Assessable Payroll Reported figures include a break-down of optional and mandatory coverage amounts. Also, these figures rely on actual reported payroll by assessment year. Previously, assessable payroll was estimated from assessment revenues.*

Employers registered



Incidents

An incident is any injury or illness reported to the Yukon Workers' Compensation Health and Safety Board by a worker, employer or physician. Not all incidents result in the establishment of a claim.

Claims

A claim is established when the Yukon Workers' Compensation Health and Safety Board has received a worker's report of injury or illness.

Time loss claims

A time loss claim is one in which a worker is off work as a result of a disability.

No time loss claims

A no time loss claim is one in which the worker does not lose time from work.

Rejected claims

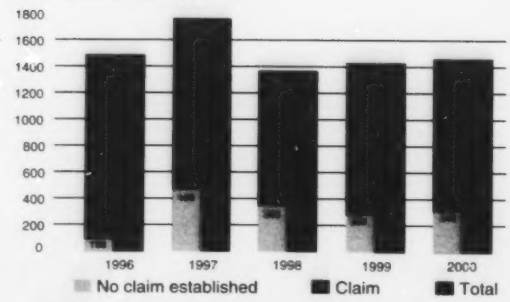
Rejected claims are claims that have been disallowed or are not eligible for the following reasons.

- There was insufficient information available to process the claim. In these cases, the Yukon Workers' Compensation Health and Safety Board has requested additional information and it has not been provided.
- The industry or the claimant was not covered under the *Workers' Compensation Act*.
- The disability was not work-related, as required by the *Workers' Compensation Act*.

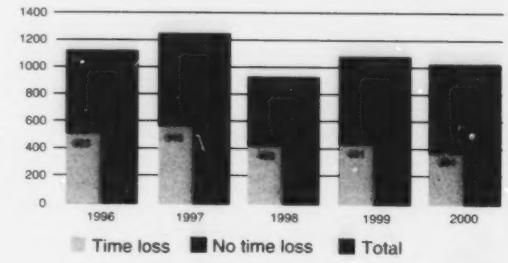
Note:

Previous year statistics are revised as of January 31, 2001. Some of the numbers provided in the 1999 annual report will have changed in this report. These changes occur because of appeal decisions; because some new evidence or information was received; or because an award was given for permanent impairment of function.

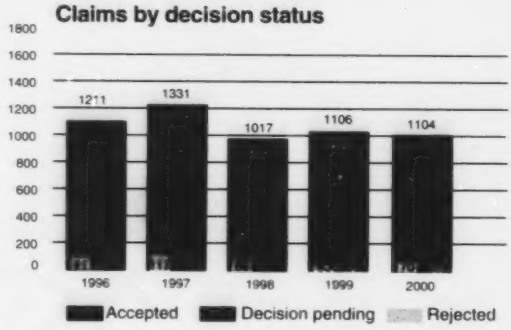
Incidents reported



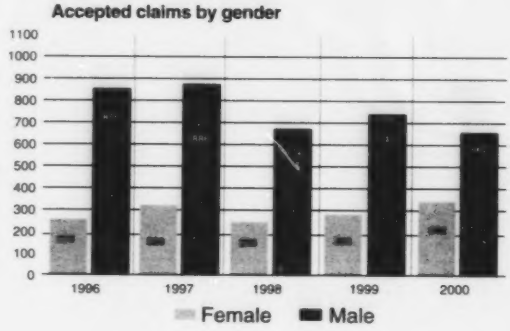
Time loss / No time loss accepted claims



Claims by decision status



Accepted claims by gender



2000 Service Improvements

Employers:

You can pay your assessments in monthly or quarterly installments.

Our forms have been revised according to employers' suggestions.

We now have universal change of address forms for all government departments.

Workers:

We have set standards for our decision letters to workers.

There is a short timeline for a Hearing Officer review.

We now have universal change of address forms for all government departments.

Disability case management empowers the injured worker

Across Canada, workers' compensation boards are changing their focus from compensation to rehabilitation. At the Yukon board, our rehabilitation counsellors and disability case managers work together to provide a disability case management approach to workers' claims.

Disability case management is the simultaneous coordination of health care services, vocational rehabilitation and claims adjudication in a caring and cost-effective manner. Services are provided according to the injured worker's needs, with the focus on the worker's safe return to productive employment in the shortest possible time.

The central theme of case management is the empowerment of the injured worker: the better a worker understands his or her medical condition, compensation status, and vocational options—the greater the freedom to work effectively toward a return-to-work goal.

Disability case management delivers on three key strategies:

1. The number, intensity and timing of services is coordinated and delivered in an organized and effective manner.

2. The worker, disability case manager, rehabilitation counsellor, and the worker's employer and physician are made part of the recovery team.

3. The worker is central to the effort and an active participant in his or her recovery and return-to-work planning.

In November 2000, the Yukon Workers' Compensation Health and Safety Board hired its first disability case manager. Donna Sanderson is a 10 year employee of the board. She has completed four courses of Dalhousie University's Disability Case Management program and is one of the top students in her class.

According to Donna, the core difference between adjudication and disability case management is the change in focus from managing the injury to managing the recovery of the whole person. "Case managers work with the injured person to see if there are any hurdles to recovery. Those hurdles may have nothing to do with work or the injury. Perhaps it's a problem with babysitting that keeps a person from being able to keep their physiotherapy appointments. Case managers work together with the injured worker to overcome those hurdles and achieve the goal of recovery and return-to-work."

Accepted claims by region

Inside Yukon	991
Multiple locations	5
Outside Yukon	8
Total	1004

Body systems injuries	30
Head injuries*	
Head injuries (non-hearing loss)	114
Hearing loss	25
Neck injuries	14
Upper extremity injuries (arm, hand, finger)	296
Multiple body parts injuries	45
Nonclassifiable	7
Trunk injuries (chest, back, shoulder, abdomen)	344
Lower extremities injuries (leg, foot, toes)	129
Total	**1004**

*For the 2000 Annual Report, the reporting includes additional detail for head injuries (to break out hearing loss claims).

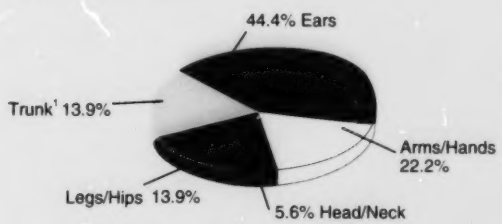
Nature of injury for claims reported

Infectious and parasitic diseases	11
Multiple diseases, conditions, and disorders	2
Neoplasms, tumors and cancer	20
Nonclassifiable	49
Other diseases, conditions and disorders	1
Symptoms, signs and ill-defined conditions	44
Systemic diseases and disorders	86
Traumatic injuries and disorders	791
Total	**1004**

Accepted claims — Fatalities/permanent awards

Fatalities	2
Permanent impairment awards	36

Permanent impairment awards by part of body



[1] Includes back, shoulders, & abdomen

Managing Information Well

The year 2000 came in quietly for the information systems unit. Like other organizations that were well prepared for the Y2K problem, we experienced only minor problems that were quickly solved.

In 2000, enhancements were made to our new assessments system based on the feedback we received from employers on how to improve our forms and reports.

In support of the Service Team concept (introduced in 1999) the information systems unit worked to ensure a proper balance of the client groups handled by each team and aligned the information in the assessments system so that team-based activities could be carried out effectively.

Other roles that the information systems unit took on in 2000:

- Completed design work on a new method of collecting assessments based on actual payroll reported monthly. This will allow employers to synchronize the payroll reporting required by Canada Customs and Revenue Agency with ours.
- Provided support for handling employer Visa transactions more efficiently.
- Provided support for the stakeholder survey (launched in 2001).
- During the later part of 2000, work on an information systems plan was initiated. It should be complete in early 2001.
- Participated in the Association of Workers' Compensation Boards of Canada Key Statistical Measures working group to produce a set of comparable measures for all Canadian workers' compensation boards.
- Assisted claimant services with the implementation of appeal tribunal decisions.

Records unit

Our records unit provides release of information services to workers and their dependents, employers, the Workers' Advocate, Ombudsman, the Board of Directors and the Appeal Tribunal. In 2000, the unit coordinated 301 information releases—a 33% increase in releases from 1999. Despite the increased workload, the unit maintained its turn around time of 10 working days per file.

In 2000, the records unit continued to implement the standard records management classification system. This includes converting records from previous filing systems, implementing changes to the classification system, and identifying vital and *Access to Information and Protection of Privacy Act* sensitive records.

Requests for release of information	2000	1999	1998
Worker or dependent	39	32	58
Employer	1	0	2
Workers' Advocate	238	165	133
Ombudsman	0	0	2
Release under the *Access to Information & Protection of Privacy Act*	0	3	2
Appeal Panel Counsel	1	20	3
Appeal Tribunal	9	n/a	n/a
Other (i.e. Inter-jurisdictional Agreement Reviews)	13		2
Total	301	226	202

Bill 83 Implementation

The Bill 83 amendments to the *Workers' Compensation Act* were passed in November 1999. The change in legislation required the implementation of various new programs and services in 2000.

Here are some of the highlights (bracketed information refers to the section of the *Workers' Compensation Act*):

Internal Review Committee replaced by Hearing Officer (s. 17 (1)). The first level for appeals for decisions made on compensation claims is now a Hearing Officer.

Formation of the Workers' Compensation Appeal Tribunal (s. 18 (1)). The Appeal Tribunal is now the final level of appeal for decisions made on claims for compensation. Previously, these appeals were heard by an Appeal Panel of the Board. Appeal Panels of the Board still hear assessment appeals and appeals under the *Occupational Health and Safety Act*.

Public consultation on policies affecting compensation (s. 93 (h.1)). Before adopting any policy that affects claims for compensation, the Board must open the draft policy to public comment for at least 30 days, following advertising for two weeks.

Annual report and audited financial statements (s. 93 (c) (c.1)). The Minister responsible for the Workers' Compensation Health and Safety Board will be given the annual report no later than March 31 and the audited financial statements no later than June 30 of the following year. Previously, the report and financial statements were both delivered to the minister by June 30. These reports are made publicly available 30 days after the delivery dates to the minister.

Annual Meeting (95 (1) (2)). The Board must hold an annual meeting within 90 days of the public release of the audited financial statements. A meeting summary must be made publicly available 30 days after the annual meeting was held.

The Bill 83 act amendments also provide for a public register and a special examination (s. 104 (1)) of the various elements of the compensation system. Review (s. 105 (1)) of the *Workers' Compensation Act* is to be started no later than January 1, 2003.

Hearing Officer

The Bill 83 amendments to the *Workers' Compensation Act* replaced the Internal Review Committee with a Hearing Officer. This change took effect on January 1, 2000. Under section 17 of the *Workers' Compensation Act*, the Hearing Officer hears appeals of decisions made by adjudicators. The Hearing Officer may confirm, reverse or vary the decision of an adjudicator. Any decision of the Hearing Officer can be appealed to the Workers' Compensation Appeal Tribunal.

	2000
Hearings scheduled	26
Hearings withdrawn by the appellant	7
Hearings postponed	1
Hearings conducted	18
Total decisions reviewed	19
Decisions confirmed	10
Decisions reversed	7
Decisions varied	2
Decisions pending	0

Appeal Panel of the Board

On April 1, 2000, amendments to the *Workers' Compensation Act* came into effect and the Appeal Panel no longer hears appeals on claims for compensation. (The Workers' Compensation Appeal Tribunal hears appeals of compensation decisions made under sections 7(1), 17 (1) and 19 (4) of the *Workers' Compensation Act*.) The Appeal Panel continues to hear appeals on assessments and appeals under the *Occupational Health and Safety Act*. An Appeal Panel is made up of three members of the Board of Directors, one employer representative, one worker representative, and a neutral chair.

	2000
Appeals registered	8
	(4 to be heard in 2001)
Appeals withdrawn by the appellant	0
Appeals heard (assessment)	1
(occupational health & safety)	3
Total decisions reviewed	4
Decisions confirmed	1
Decisions reversed	0
Decisions varied	2
Decisions pending	1
Non-consensus on decision	0

Dr. Jock Murray on Chronic Pain

In October 2000, we hosted two public sessions on chronic pain with Dr. Jock Murray. The Yukon Registered Nurses Association and the Law Society of Yukon helped co-sponsor the event. Dr. Murray is one of the world's leading experts on chronic pain. His public sessions provided the most current information on this condition, its possible causes and best treatments. If you are interested in knowing more about chronic pain, we have a video of Dr. Murray's sessions available for anyone to sign out and view at home.

Public consultation and community visits

In February 2000, we consulted the public on Draft 2 of the general safety, mine safety and blasting regulations. (See story on right for more on the regulation review.)

The Board of Directors took Policy CL-35 "Loss of Earnings Benefits" to public consultation in June and July 2000. A public consultation document and draft policy were provided for comment, and we held two information sessions on July 18 and 19.

Our service teams made community visits in Watson Lake for the Fall Fair and in Dawson City for the Gold Show. We also attended the Lion's Trade Show in Whitehorse. The shows were an opportunity for employers and workers to meet their service team and get a better understanding of the full range of services we offer Yukoners.

Our annual meeting was held on September 25 and 26. On the 25th, five representatives from the Office of the Auditor General of Canada attended, including Deputy Auditor General Sheila Fraser. The Office of the Auditor General answered questions from the audience on the upcoming special examination of the Yukon workers' compensation system. The special examination will be conducted over the next two years.

Occupational Health and Safety regulations review

Starting in February 2000, we consulted with the public on Draft 2 of the general safety, mine safety and blasting regulations. We received input from various stakeholders. Meetings were held with special interest groups to discuss specific concerns such as electrical, fire fighting, trenching and scaffolding safety. Draft 3 of the regulations was completed in fall 2000. An internal committee will review this draft in 2001 and then present it to the Board of Directors. Final approval will be at the discretion of Cabinet.

Board Policies Approved or Amended in 2000

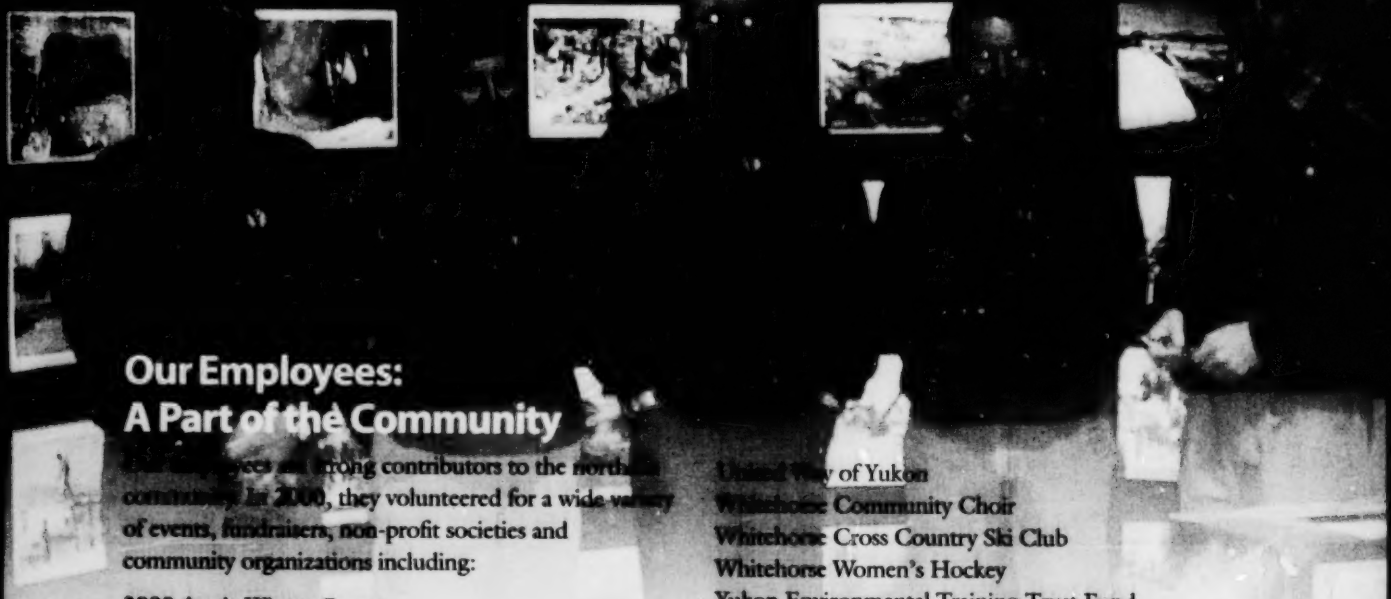
FN-16 "Investment Policy"
BD-06 "Honoraria for the Appeal Tribunal and Members of the Workers' Compensation Health and Safety Board"
CL-34 "Claimant Travel Policy"
GC-03 "Board Travel"
The implementation of clause G(b) of interim policy CL-35 "Average Weekly Earnings" was suspended by the Board of Directors for the year 2000 and until April 15, 2001.
No policies were revoked in 2000.

Board Orders Approved or Amended in 2000

2000-01 "Maximum Wage Rate 2001"
2000-02 "Maximum Assessable Earnings 2001"

You can find all of the Yukon Workers' Compensation Health and Safety Board's policies and orders on our web site at www.wcb.yk.ca or in our library at 401 Strickland Street in Whitehorse. If you would like to have a copy of a policy or order mailed to you, you can request this by calling us at 867-667-5645 or 1-800-661-0443 (toll free).

On the Road to Safe Workplaces



Our Employees: A Part of the Community

Our employees are strong contributors to the northern communities. In 2000, they volunteered for a wide variety of events, fundraisers, non-profit societies and community organizations including:

2000 Arctic Winter Games
Active Living Program
Annual Litter Challenge
Bike Safety Rodeo
The Big Band
Breast Cancer Awareness Month
Canadian Cancer Society
Canadian Parks and Wilderness Society—Yukon Chapter
Christmas Adopt-A-Family Program
Circle of Hope Breast Cancer Support Group
Cultural Industries Training Trust Fund
Fireweed Montessori Preschool
Frostbite Music Festival
Heart and Stroke Foundation
Klondike Road Relay
Klondike Toastmasters
Lions Clubs
Look Good—Feel Better Foundation
Oldtimers' Hockey
Polarettes Gymnastics Club
Rendezvous Pancake Breakfasts
Rotary Club—Whitehorse
Rotary Music Festival
Run for Mom
St. John Ambulance
Sundog Toastmasters Club
Suzuki Strings Association Yukon
United Way of Yukon
Whitehorse Community Choir
Whitehorse Cross Country Ski Club
Whitehorse Women's Hockey
Yukon Environmental Training Trust Fund
Yukon Indigenous Games Team
Yukon Music Camp Society
Yukon Northwestel Loppet
Yukon Outdoors Club

Ideal Workplaces

An active lifestyle reduces the likelihood of suffering a workplace disability. Stronger, healthier bodies are better equipped to deal with both stress and the physical demands of work.

Our Wellness Committee has made great strides in increasing staff's overall well-being. The committee organizes lunchtime workouts and walks as well as special activities such as golf tournaments. Our staff participates in a wide variety of exercise—including cross country skiing, walking, running teams, weight lifting, tai bo and table tennis. Some of our employees walk, run or bike to work.

The Wellness Committee also organizes the "Secret Pal" club. Secret pals make an extra effort to celebrate their pal's special days (such as birthdays) and to give their pals a lift when work becomes stressful.

All of these activities help boost our staff's morale, lower the amount of sick days and make for a better, more productive and more enjoyable work environment that we can share with our customers.

United Way of Yukon Fundraising Breakfast

In 2000, our staff hosted the United Way of Yukon Fundraising Breakfast at the YTG Cafeteria. The event raised over $6,000 for the United Way. Big thanks go to Government Services and cafeteria staff for helping us put together a successful event. Special thanks also goes to the Department of Justice, which hosted this event for years, and especially Sandy Sewell, who provided us with invaluable guidance and support.

Learning, Growth and Development

In 2000, we focussed our training on improving customer service. Every employee participated in a two-day Quality Customer Service workshop with Derek White.

Claimant services staff and the Hearing Officer had the opportunity to take a Decision Writing course, developed by the Alberta Workers' Compensation Board. The course provided practical instruction on how to communicate claim decisions more effectively to workers.

Two staff members enrolled in courses leading to certification in Disability Case Management. These courses are offered by Dalhousie University, via the Internet.

Our occupational health and safety staff took training in due diligence, management safety, and scaffolding and trenching safety. Two of our safety officers completed an oil and gas industry program offered by the Petroleum Industry Training Service. This training certified them to do basic inspections of drill sites. Three of our officers also continued coursework towards becoming Canadian Registered Safety Professionals.

We piloted the communication course "Defusing Difficult Behavior," using educational theatre actors in role playing interactions with staff. Other courses taken by staff covered topics such as public consultation, *Access to Information and Protection of Privacy Act* fundamentals, claim file management, and computer skills.

In 2000, we continued our staff "tailgate" sessions. At tailgate, all employees get together for in-house information sharing and training. Tailgate offers our employees a valuable forum for learning, innovating and working collaboratively together. A topic we explored in detail in 2000 was personal safety.

Our Core Values

Commitment

Our daily actions reflect our vision and mission.

Quality of Service

We provide effective, timely and efficient services.

Communication

We actively listen and provide clear feedback.

Integrity

We are honest, ethical and fair.

Trust

We demonstrate sensitivity, fairness and respect in our interactions.

Growth and Development

We support individuals who demonstrate leadership and assume responsibility for self-management.

Teamwork

We willingly work together to achieve goals.

Financial Statements

Our year 2000 financial statements will be available at the beginning of July 2001. Call us to request a copy of the statements (867/667-5645 or 1-800-661-0443) or visit our website at www.wcb.yk.ca. You will be able to slip a copy of the statements into the pocket opposite.

Yukon Workers' Compensation Health and Safety Board

Audited Financial Statements 2000

YUKON WORKERS' COMPENSATION HEALTH AND SAFETY BOARD

COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ AU TRAVAIL DU YUKON

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Honourable Don Roberts, Minister responsible for the Compensation Fund

I have audited the balance sheet of the Compensation Fund as at December 31, 2000 and the statements of operations and reserves and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Compensation Fund as at December 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the *Workers' Compensation Act*, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept, the financial statements are in agreement therewith and the transactions of the Compensation Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Workers' Compensation Act* and regulations and the *Financial Administration Act* and regulations.

Ronald C. Thompson, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 30, 2001

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The management of the Yukon Workers' Compensation Health and Safety Board (the board) is responsible for establishing and maintaining a system of books, records, internal controls and management practices designed to provide reasonable assurance that reliable financial information is produced; board assets are safeguarded and controlled; transactions of the board are in accordance with relevant legislation, regulations and board policies; and that the board resources are managed efficiently and economically and the operations of the board are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements of the board. The financial statements as at December 31, 2000, which include amounts based on management's best estimates as determined through experience and judgement, are in accordance with Canadian generally accepted accounting principles. Other financial information included in the Annual Report is consistent with these financial statements.

Board members (the Board) are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Finance, Investment, and Audit Committee. The Finance, Investment, and Audit Committee has reviewed the financial statements and has submitted its report to the Board, which has approved these financial statements.

The Auditor General of Canada conducts an independent audit for the purpose of expressing his opinion on the financial statements. He also considers whether the transactions that come to his notice in the course of the audit are, in all significant respects, in accordance with specified legislation.

Hewitt Associates, an independent consulting actuarial firm, has been engaged to provide an opinion of the adequacy and appropriateness of actuarial valuations of the benefits liability of the board.

Tony Armstrong
President and Chief Executive Officer

Susan J. Ryan, CMA
Vice President, Operations

March 30, 2001

Compensation Fund
Balance Sheet
As at December 31

	2000 ($000s)	1999 ($000s)
Assets		
Accounts receivable (note 3)	$ 260	$ 198
Investments (note 4)	137,475	132,997
Capital assets (note 5)	3,349	3,432
	$ 141,084	$ 136,627
Liabilities and Reserves		
Bank overdraft	$ 382	$ 16
Accounts payable (note 3)	1,811	2,532
Benefits liability (note 6)	80,792	74,144
Total liabilities	82,985	76,692
Reserves (note 7)	58,099	59,935
	$ 141,084	$ 136,627

The accompanying notes are an integral part of the financial statements.

Contingencies (note 10)

Approved by the Yukon Workers' Compensation Health & Safety Board

Chair
Dale Schmekel

Compensation Fund
Statement of Operations and Reserves
For the year ended December 31

	Current Year Injuries	Prior Years Injuries	2000 ($000s) Total	1999 ($000s) Total
Revenue				
Assessments	$ 6,654	$ 160	$ 6,814	$ 6,500
Investment (note 4)	4,593	6,389	10,982	12,319
Recoveries and miscellaneous (note 8)	360	445	805	906
	11,607	6,994	18,601	19,725
Expenses				
Claims expenses (note 6)	12,571	1,686	14,257	13,843
Administration and prevention (note 11)				
Administration	4,195	750	4,945	4,549
Occupational health and safety	896		896	943
Workers' Advocate office	195		195	181
Appeals Tribunal office	144		144	
Total expenditures	18,001	2,436	20,437	19,516
Operating surplus (deficit) for the year	$ (6,394)	$ 4,558	(1,836)	209
Reserves, beginning of year			59,935	59,726
Reserves, end of year (note 7)			$ 58,099	$ 59,935

The accompanying notes are an integral part of the financial statements

Compensation Fund
Statement of Cash Flows
For the year ended December 31

	2000 ($000s)	1999 ($000s)
Cash flows from operating activities		
Cash received from:		
Employers, for assessments	$ 5,573	$ 7,461
Recoveries and miscellaneous	1,077	524
Investment revenue	12,250	10,691
	18,900	18,676
Cash paid to:		
Claimants or third parties on their behalf	(7,754)	(8,292)
Suppliers, for administrative and other goods and services	(5,676)	(5,051)
	(13,430)	(13,343)
Cash provided by operating activities	5,470	5,333
Cash flows from investing activities		
Sales and maturities of investments	145,706	267,495
Proceeds on disposal of capital assets	1	1
Purchases of investments	(151,163)	(272,325)
Purchases of capital assets	(380)	(701)
Cash used in investing activities	(5,836)	(5,530)
Net decrease in cash	(366)	(197)
Cash, beginning of year	(16)	181
Bank overdraft, end of year	$ (382)	$ (16)

The accompanying notes are an integral part of the financial statements

Hewitt

Actuarial Certification

To the Members of the Yukon Workers' Compensation, Health and Safety Board
We have completed an actuarial valuation of the benefits liability for insured employers under the Yukon Workers' Compensation Act as at December 31, 2000, for the purpose of providing input to the Balance Sheet of the Fund at December 31, 2000.

Our estimate of the benefits liability of $80,792,000 represents the actuarial present value at December 31, 2000 of all expected payments which will be made in future years and which relate to claims occurring on or before December 31, 2000.

The net interest rates used to discount future claim payments make implicit provision for future increases in payment levels. As in previous valuations, the benefits liability does not include any provision for future claims related to unknown liabilities for any occupational disease, but do include provision for future expenses for administration of existing claims.

Our valuation was based on the provisions of the Yukon Workers' Compensation Act in effect as of December 31, 2000, the current practices and administration procedures of the Yukon Workers' Compensation Health and Safety Board and historical claims experience.

We have reviewed the data used for the valuation to test for reasonableness and consistency with the data used in prior years and with the data produced by other sources. In our opinion, the data is sufficient and reliable for the purpose of this valuation.

In our opinion, the actuarial methods and assumptions used are, in aggregate, appropriate for the purpose of the valuation.

This report has been prepared, and our opinions given, in accordance with accepted actuarial practice.

Respectfully submitted
Hewitt Associates

Peter Muirhead, F.C.I.A.
Fellow, Canadian Institute of Actuaries

March 30, 2001

AUDITOR'S REPORT

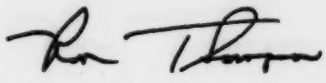
To the Honourable Don Roberts,
Minister responsible for the Compensation Fund

I have audited the balance sheet of the Compensation Fund as at December 31, 2000 and the statements of operations and reserves and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Compensation Fund as at December 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the *Workers' Compensation Act,* I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept, the financial statements are in agreement therewith and the transactions of the Compensation Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Workers' Compensation Act* and regulations and the *Financial Administration Act* and regulations.



Ronald C. Thompson, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
March 30, 2001

Compensation Fund
Notes to Financial Statements
December 31, 2000

1. Nature of Operations

The Compensation Fund (the fund) was established by the *Workers' Compensation Act* and is administered by the Yukon Workers' Compensation Health and Safety Board (the board) pursuant to the Act. The Fund, as administered by the board, provides compensation for injury or death by accident arising out of and in the course of employment. Annual assessments are levied upon employers, usually on the basis of their reported assessable payrolls. The assessment and investment revenue pays for all of the claims, administration and prevention expenses.

2. Significant Accounting Policies

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. The more significant accounting policies of the board are as follows:

(a) Benefits liability

The benefits liability represents the actuarial present value of all future benefit payments expected to be made for claims which have occurred in the current fiscal year or in any prior year. It is comprised of three liabilities for medical aid and compensation, pension, and annuity.

Medical aid and compensation includes benefits for medical aid, compensation for loss of earnings and personal property, lump sum payments for permanent impairment, rehabilitation assistance, emergency transportation, traditional aboriginal healing, and death and funeral expenses.

The pension liability includes monthly pension benefits indexed annually that are paid to spouses, dependent children and guardians of dependent children of those who die from a work-related injury.

The annuity liability is for workers who have received compensation for the same disability for at least two full years. Ten percent of the total compensation payments, plus interest, is set aside to provide a retirement annuity at sixty-five years of age.

2. Significant Accounting Policies (continued)

(b) Allocation of reserves

The reserves are comprised of a prevention and benefit enhancement reserve, a target reserve, and a rate transition reserve. Once the benefits liability is determined, the remaining difference between the board's assets and liabilities is credited to reserves as follows:

Prevention and benefit enhancement reserve -	the initial amount identified as at December 31, 1997 will be credited with interest at the same rate as the annuity liability.

The target reserve itself has three components, funded as follows:

Catastrophic claims -	200 times the maximum wage rate
Adverse claims experience -	16% of the unsubsidized assessment revenue plus 12% of the benefits liability
Occupational disease and enhanced disabilities including latent occupational diseases -	7% of the benefits liability

After the target reserve has been funded, the rate transition reserve is charged with the difference between the amounts charged to the other two reserves and the total available for reserves.

(c) Allocation of revenues and expenses to current and prior years

Revenues are allocated to the current year with the exception of revenue items which clearly relate to prior years. Investment interest earned is allocated in proportion to the benefits liability and reserve opening balances.

Assessment revenues are allocated to the appropriate industry and class. Claims costs are allocated to the appropriate industry and class based on the year of accident.

Administration expenses allocated to prior years are estimated on the basis of the allowance for such expenses included in the benefits liability, as determined by the actuary. The ongoing claims management costs are estimated to be 13% of ongoing claims payments.

(d) Assessments

Assessment revenues are calculated on actual or estimated payrolls as reported by the employer, or on provisional assessments as determined by the board. Separate rates of assessment are established for each industry classification.

In addition, the board administers the compensation claims of employees of the Government of the Yukon related to injuries prior to January 1, 1993 when the Government was a self-insured employer. The Fund receives reimbursement for the claim costs and related administrative expenses of those employees.

2. Significant Accounting Policies (continued)

(e) Supplementary compensation benefits

Supplementary compensation benefits are granted, pursuant to the Yukon Workers' Compensation Supplementary Benefits Ordinance, to all persons receiving compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted had the accident occurred after the Act came into force. The cost of these benefits is recovered from the Yukon Consolidated Revenue Fund.

(f) Third party subrogated claims

In certain limited circumstances, under section 42 of the *Workers' Compensation Act*, the board is deemed to be an assignee of a cause of action in respect of a claimant's disability. The claimant receives 25% of any settlement received after deducting all the costs of the action. This is over and above any future benefits entitlement. The remaining amount is used to offset future claims benefits, which were previously expensed in accordance with actuarial calculations, and which were previously incorporated in the benefits liability.

Revenue received from third party subrogated claims is recorded in the year the settlement occurs. No provision is made for these claims in the benefits liability, because of their contingent nature.

(g) Investments

The objective of the board's investment policy is to ensure that funds are available to satisfy the liabilities. A portion of the investments is designated to match the benefits liability.

The carrying value of fixed-term investments, having terms greater than one year, consisting primarily of bonds, is cost, net of amortization of premiums/discounts on purchase. Fair value is the stated market value at year-end. Gains and losses realized on disposal of fixed-term investments during the year are deferred and amortized over the remaining period to maturity of the related investment.

Equity investments are carried at cost plus a moving average market method adjustment to amortize unrealized gains and losses over a five year period. Net realized gains or losses on the disposal of equity investments are deferred and amortized to income on a straight-line basis over five years.

(h) Allowance for doubtful accounts

An allowance for doubtful accounts is provided for by charges against assessment revenue. Doubtful accounts may be written off in accordance with board policy, if deemed uncollectible.

2. Significant Accounting Policies (continued)

(i) Capital assets

Capital assets are carried at cost less accumulated amortization. Amortization is calculated on the straight-line method, using rates based on the estimated useful life of the assets as follows:

Buildings	40 years
Furniture and equipment	5 to 10 years
Computer equipment & software development	3 years
Mine safety equipment	5 years

(j) Employee pension plan, leave and termination benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Fund's contribution to the plan have been limited to an amount equal to the employees' contributions on account of current services. Effective April 1, 2000, the Fund's contributions increased to an amount reflecting the full cost of the employer contributions. This amount, expressed as a percentage of employee contributions, will fluctuate from year to year depending on the experience of the Plan. The Fund's contributions represent the total pension obligation of the Fund and are charged to operations on a current basis. As of April 1, 2000, the employer's contribution is 2.14 times the employees' contribution. The Fund is not required to make any contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

	2000	1999
Employees' contributions	$ 130,145.98	$ 114,649.31
Fund contributions	246,565.32	114,649.31
Total	$ 376,711.30	$ 229,298.62

Under the conditions of employment, employees may qualify and earn employment benefits for annual leave, retirement and severance pay. These benefits are accrued as earned. The liability for these benefits is included in accounts payable.

3. Accounts Receivable and Accounts Payable

	2000 ($000s)	1999 ($000s)
Receivable		
Assessments	$ 194	$ -
Other receivables	66	198
	$ 260	$ 198
Payable		
Government of Yukon	$ 275	$ 119
Other payables	1,536	1,534
Assessments refundable		879
	$ 1,811	$ 2,532

4. Investments and investment revenue

	2000 ($000s)		1999 ($000s)	
	Carrying Value	Market Value	Carrying Value	Market Value
(a) Fixed term securities				
Federal Bonds	$ 65,315	$ 67,188	$ 62,913	$ 61,067
Provincial Bonds	37,030	37,626	40,670	38,976
Corporate Bonds	28,170	28,306	30,051	29,396
	$ 130,515	$ 133,120	133,634	129,439
Equities				
Canadian	9,787	10,525	7,232	8,537
United States	1,410	1,200	1,450	1,349
Overseas	1,777	1,685	1,708	2,022
	12,974	13,410	10,390	11,908
Cash and short term investments				
Cash	3	3	40	40
Treasury Bills	3,959	3,959	800	800
Accrued interest income	1,577	1,577	1,848	1,848
	5,539	5,539	2,688	2,688
Custodial and investment management fee accrual	(141)		(55)	
Deferred investment gains	(11,412)		(13,660)	
	$ 137,475	$ 152,069	$ 132,997	$ 144,035
(b) Deferred investment gains				
Balance, beginning of year	$ 13,660		$ 18,612	
Realized net losses for the year	(1,407)		(3,207)	
Amortization	(841)		(1,745)	
Balance, end of year	$ 11,412		$ 13,660	
(c) Investment Income				
Fixed term investments	$ 7,861		$ 10,145	
Equity investments	2,624		657	
Short term investments	2		4	
Less: Investment fees	(346)		(232)	
	10,141		10,574	
Amortization of investment gains	841		1,745	
Investment Income	$ 10,982		$ 12,319	

4. Investments and Investment Revenue (continued)

The following is the total amortization of deferred investment gains to be credited to income:

2001	$ 988
2002	928
2003	873
2004	837
2005 to 2032	7,786
	$ 11,412

The fixed term investments mature as follows:

1 to 5 years	$ 45,664
6 to 10 years	32,395
11 to 20 years	18,834
More than 20 years	33,622
	$ 130,515

The Board has established a policy for the management of the investment process, utilizing external investment portfolio managers. The portfolio managers' compliance with this investment policy is monitored on a regular basis.

Credit Risk Management

Credit risk on financial instruments arises from the possibility that the issuer of a fixed-term instrument fails to meet its obligations. Therefore, short term investments must have a credit rating of at least R1, and long term investments require a rating of A or higher by the Dominion Bond Rating Service in order to be eligible for consideration as an investment. Diversification of credit risk is managed by limiting the exposure in a single private institution to 5% of the portfolio.

Foreign Exchange Risk Management

The board has investments in equities denominated in foreign currencies. It does not undertake long term hedging strategies for the currency risk of foreign investments. The Board undertakes long term investment strategies: however, currency fluctuations may affect short term returns. These fluctuations are not expected to affect the long term position of the investment portfolio. Investments in US$ total $2,202,585 (1999 - $2,176,493)

Interest Rate Risk Management

Fluctuations in interest rates can impact the market value of the fixed income portfolio, as well as shift investor preferences among asset classes. Interest rate risk is minimized by managing the duration of the fixed income portfolio.

5. Capital Assets

	Cost	Accumulated Amortization	2000 ($000s) Net Carrying Value	1999 ($000s) Net Carrying Value
Land	$ 390	$ -	$ 390	$ 390
Buildings	3,139	(672)	2,467	2,457
Furniture and equipment	498	(374)	124	108
Computer equipment	1,551	(1,183)	368	477
	$ 5,578	$ (2,229)	$ 3,349	$ 3,432

6. Benefits Liability

	2000 ($000s)				1999 ($000s)
	Medical Aid & Compensation	Pension	Annuity	Total	Total
Balance, beginning of year	$ 50,851	$ 21,410	$ 1,883	$ 74,144	$ 67,489
Add: Claims Costs incurred:					
Current year injuries	11,445	1,126		12,571	11,074
Prior years' injuries	882	410	394	1,686	2,769
	12,327	1,536	394	14,257	13,843
Less: Claims payments made:					
Current year injuries	1,839			1,839	1,645
Prior years' injuries	4,581	1,178	11	5,770	5,543
	6,420	1,178	11	7,609	7,188
Balance, end of year	$ 56,758	$ 21,768	$ 2,266	$ 80,792	$ 74,144

The benefits liability includes a provision for all benefits provided by current legislation, policies and administrative practices in respect of existing claims. These claims were discounted to a present value at a real interest rate of 2.0% (1999 - 2.0%). No provision has been made for claims related to known latent occupational diseases where the claim has not yet been reported and the year of disablement would be in a subsequent period.

The benefits liability was determined using accepted actuarial practices in accordance with standards established by the Canadian Institute of Actuaries. The actuarial present value of future benefits reflects management's long-term estimates of economic and actuarial assumptions and methods, which were based on past experience modified for current trends. As these assumptions may change over time to reflect underlying economic or legislated conditions, it is possible that such changes could cause a material change to the actuarial present value of future benefit payments. The following key long-term economic assumptions were used in the actuarial valuation of the benefits liabilities:

6. Benefits Liability (continued)

	2000	1999
Future net investment rate of return	3%	3%
Future net increase in medical aid	1.50%	1.50%
Future net increase in compensation	1.50%	1.50%
Future net increase in rehabilitation	3%	3%

7. Reserves

	Prevention and Benefit Enhancement Reserve	
	2000 ($000s)	1999 ($000s)
Balance, beginning of year	$ 12,531	$ 11,371
Current allocation	1,241	1,160
Balance, end of year	$ 13,772	$ 12,531

	Target Reserve				
	2000 ($000s)				1999 ($000s)
	Catastrophic Claims	Adverse Claims Experience	Occupational Disease Claims	Total	Total
Balance, beginning of year	$ 12,000	$ 9,945	$ 5,190	$ 27,135	$ 25,548
Current allocation	480	1,074	466	2,020	1,587
Balance, end of year	$ 12,480	$ 11,019	$ 5,656	$ 29,155	$ 27,135

Total available for reserves	$ 58,099	$ 59,935
Less: Prevention and Benefit Enhancement Reserve	13,772	12,531
Target Reserve	29,155	27,135
Rate Transition Reserve, end of year	$ 15,172	$ 20,269

8. Recoveries and Miscellaneous

	Current Year Injuries	Prior Years Injuries	2000 ($000s) Total	1999 ($000s) Total
Subrogated claims recovery	$ -	$ 39	$ 39	$ 75
Supplementary compensation benefits		406	406	439
Occupational health and safety expense recovery from government	330	-	330	330
Miscellaneous	30	-	30	62
	$ 360	$ 445	$ 805	$ 906

The board recovered $330,334 (1999 - $150,000) for subrogated claims. Out of the amount $290,830 (1999 - $75,000) is payable to claimants or for the cost of legal actions. The remaining $39,503 (1999 - $75,000) offsets the future benefits payments. These payments were previously provided for in the benefits liability.

9. Related Party Transactions

As an agency of the Government of the Yukon, the board is related to all government departments, agencies and Crown corporations. The Compensation Fund paid the Government $556,000 (1999 - $539,000) for building maintenance, computer, office supplies, payroll, recruitment, vehicle and rehabilitation services. The Fund also reimbursed $3,670,000 for payroll costs (1999 - $3,017,000). Revenues totaled $406,000 (1999 - $439,000) for supplementary benefits, and $330,000 (1999 - $330,000) for occupational health and safety mine rescue expenses. All mainframe computer software is owned by the Government.

Any other transactions with the Government are part of the ordinary course of business. Effective January 1, 1993, all Government employees are covered by the Fund. The board received assessments from the Government totaling $2,028,919 (1999 - $1,701,775) for post-92 claims. Pre-93 claims costs of $160,000 (1999 - $77,000) were reimbursed to the Fund.

10. Contingent Liabilities

The board is responsible for future costs of claims relating to certain latent occupational diseases which may have occurred in the current year or previously, but which may not be recognized and reported for a number of years due to the extended latency period of such diseases. Because of the absence of reliable evidence and data pertaining to these matters, these liabilities cannot be estimated. Therefore, a separate amount has been allocated in the target reserve.

11. Administration and Prevention Expenses

	2000 (000's)	1999 (000's)
Salaries and benefits	$ 3,948	$ 3,346
Consulting and professional	499	829
Amortization	481	432
Automobile and travel	200	185
Computer systems	196	162
Buildings	187	180
Staffing and recruitment	142	92
Communications	140	135
Board expenses	140	101
General administration	94	44
Printing and publications	89	98
Supplies and stationery	48	49
Furniture and equipment	16	20
	$ 6,180	$ 5,673
The net expenses have been allocated as follows:		
Current year	4,195	3,827
Prior years	750	722
	$ 4,945	$ 4,549
Workers' Advocate office	195	181
Appeal Tribunal office	144	
Occupational health & safety	896	943
	$ 6,180	$ 5,673

12. Comparative figures

Certain comparative figures for 1999 have been reclassified to conform with 2000 presentation.